

**PENGARUH INTELLECTUAL CAPITAL, DAN
CORPORATE SOCIAL RESPONSIBILITY TERHADAP
KINERJA PERUSAHAAN**
(Studi Empiris Pada Perusahaan Non-Keuangan yang Terdaftar di Bursa
Efek Indonesia Periode 2013-2015)

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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris mengenai pengaruh *Intellectual Capital*, dan *Corporate Social Responsibility* terhadap kinerja perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan tahunan, laporan keuangan, ringkasan kinerja perusahaan, dan laporan keberlanjutan perusahaan yang diunduh dari situs resmi Bursa Efek Indonesia (BEI) yaitu www.idx.co.id dan situs masing-masing perusahaan.

Metode pengambilan data yang digunakan adalah *purposive sampling*, sampel pada penelitian ini berjumlah 13 perusahaan non-keuangan yang terdaftar di BEI dengan periode penelitian tahun 2013-2015. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi berganda.

Hasil penelitian menunjukkan bahwa *Intellectual Capital* yang diukur dengan *Value Added Intellectual Coefficient* (VAICTM), dan *Corporate Social Responsibility* yang diukur dengan *Corporate Social Disclosure Index* (CSDI) secara bersama-sama (simultan) berpengaruh terhadap kinerja perusahaan yang diukur dengan *Return on Equity* (ROE), *Intellectual Capital* berpengaruh terhadap kinerja perusahaan (ROE), dan *Corporate Social Responsibility* tidak berpengaruh terhadap kinerja perusahaan (ROE).

Kata Kunci: *Intellectual Capital*, IC, *Value Added Intellectual Coefficient*, VAICTM, *Corporate Social Responsibility*, CSR, *Corporate Social Disclosure Index*, CSDI, *Kinerja Perusahaan*, *Return on Equity*, ROE.

**THE EFFECT OF INTELLECTUAL CAPITAL, AND
CORPORATE SOCIAL RESPONSIBILITY ON CORPORATE
PERFORMANCE**

*(Empirically Studied in Corporate Non Financial Listed In Indonesia Stock
Exchange (IDX) Year 2013-2015)*

By: Nur Rochim

ABSTRACT

This study aims to examine empirically the effect of Intellectual Capital, and Corporate Social Responsibility of Corporate Performance. The data used for this study was secondary include annual reports, financial statements, summary of the corporate performance, and sustainability reports of the corporate are downloaded from the Indonesia Stock Exchange (IDX) that www.idx.co.id and the official corporates website.

This research uses purposive sampling method with sample number are 13 corporate non-financial listed in IDX year 2013-2015. Data analysis techniques used in this study is the technique of multiple regression analysis.

The results of this study showed that the Intellectual Capital as measured by the Value Added Intellectual Coefficient (VAICTM), and Corporate Social Responsibility as measured by Corporate Social Disclosure Index (CSDI) simultaneously affect to the corporate performance as measured by Return on Equity (ROE), the Intellectual Capital (IC) have effect on corporate performance (ROE), and Corporate Social Responsibility have no effect on corporate performance (ROE).

Keywords: *Intellectual Capital, Value Added Intellectual Coefficient, VAICTM, Corporate Social Responsibility, CSR, Corporate Social Disclosure Index, CSDI, Corporate Performance, Return on Equity, ROE.*